

Chapter 1

Introductory Comments

Contents

Volume III Reports our 2011 Value-for-Money Work.....	3
Acknowledgements.....	5

Introductory Comments

Volume III Reports our 2011 Value-for-Money Work

1.1 In this volume of our 2011 Report, we report on the following value-for money projects:

- Public-Private Partnership (P3) of the Eleanor W. Graham Middle School and the Moncton North School;
- Constituency Office Costs for Members of the Legislative Assembly and Executive Council;
- Canada Mortgage and Housing Corporation Social Housing Agreement; and
- Follow-up work on recommendations from past value-for-money reports.

1.2 The objectives of our work on the Public-Private Partnership (P3) of the Eleanor W. Graham Middle School and the Moncton North School were:

- to determine the process for identifying the two school project as a potential P3; and
- to assess the business case on which the Department's decision to adopt the P3 approach for the two school project was based.

1.3 The objective of our work on Constituency Office Costs for Members of the Legislative Assembly and Executive Council was to report on our observations,

findings and recommendations with respect to the authority and management by both the Office of the Clerk of the Legislative Assembly and departments for these payments.

1.4 The objectives of our work on the Canada Mortgage and Housing Corporation Social Housing Agreement were to:

- examine the financial impact to the Province due to the decline in funding under the agreement; and
- assess whether the Department is managing and administering the program in accordance with four key agreement requirements.

1.5 This volume of our Report contains a Follow-up chapter. This is in response to concerns raised with respect to the omission of this chapter from our 2010 report. Although we have not returned to the level of follow up work carried out in years prior to 2010, we hope Members of the Public Accounts and Crown Corporations Committees will find the information that is presented useful during deliberations in the months ahead. Also included is Appendix A which contains a “Summary of Significant Audits Conducted in Departments and Crown Agencies over the Past Ten Years” and Appendix B, a “Detailed Status Report of Auditor General Recommendations Since 2007.”

Other 2011 Value-for-Money Work

1.6 Volume I of our 2011 Report on provincial wastewater commissions was released in October 2011.

1.7 Our objective was to examine the governance, accountability and financial practices of the Province’s three largest wastewater commissions.

1.8 Although I do not intend to repeat the contents of that report in this volume, I would like to make the following comments:

- There are hundreds of governing boards throughout the Province, created over many years by various pieces of provincial legislation. In all cases good governance and accountability principles apply.

- From time to time, my office will select other provincially created agencies, commissions or crown corporations for governance and accountability reviews.
- I would encourage all members of the various boards, agencies, councils and commissions, in organizations of all sizes, to:
 - consider our comments regarding the importance of good governance and appropriate accountability practices; and
 - review our findings on wastewater commissions in Volume I of our 2011 Report and on La Caisse populaire de Shippagan in Volume I of our 2009 Report.

A lot can be learned from the past.

Acknowledgements

1.9 Staff of the Office has worked hard in carrying out and reporting on the work contained in this volume of our Report. I thank them for all their efforts.



Kim MacPherson, CA
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